

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
JACKSON DIVISION

UNITED STATES OF AMERICA

v.

CRIMINAL NO. 3:09cr18DPJ-LRA

WILEY RANDOLPH KUYRKENDALL

**ORDER ALLOWING DISCLOSURE OF TAX RETURNS AND TAX INFORMATION
MAINTAINED BY THE MISSISSIPPI STATE TAX COMMISSION**

This matter having come before this Court on the application of the United States of America to this Court for an order authorizing the Mississippi State Tax Commission to disclose to Applicant (and others hereinafter named), tax returns, tax information, and other information of Wiley Randolph Kuyrkendall maintained by the Mississippi State Tax Commission concerning years 1988 to 2008, and this Court having considered same,

The Court finds that there is reasonable cause to believe, based upon the indictment returned by the federal grand jury on February 18, 2009, that violations of 26 U.S.C. § 7203 (failure to file tax returns) have been committed within the Southern District of Mississippi by the defendant, Wiley Randolph Kuyrkendall.

The Court further finds that there is reasonable cause to believe that the above-described information is relevant to the commission of the criminal acts alleged in the indictment

The Court further finds that there is reasonable cause to believe that the above-described information will assist in the investigation and prosecution of any such violations, and may constitute evidence or lead to evidence regarding such criminal violations.

The Court further finds the information sought to be disclosed cannot reasonably be obtained, under the circumstances, from any other source.

The Court finds that notice and a hearing were furnished to the taxpayer and the Mississippi State Tax Commission at which both parties had an opportunity to be heard and to respond to the Government's application.

The Court further finds that the need for furnishing the information outweighs the rights of the taxpayer to have such information secreted.

The Court further finds that the tax returns, tax information, and any other information maintained by the Mississippi State Tax Commission is sought exclusively for use in a Federal criminal investigation and prosecution concerning such violations.

The Court further finds that the information to be disclosed will be used in the investigation, preparation, and presentation of this criminal prosecution as required by Applicant, including in pre-trial proceedings, trial, or during any other court hearing related thereto. It is, therefore,

ORDERED that any such use of the above-described information shall be within the scope of compliance of this Order and the provisions of Miss. Code Ann. Sections 27-3-73 and 27-7-83 concerning the confidentiality rules regarding tax information.

ORDERED that no disclosure will be made to any other person outside the investigative and prosecution team, or for any use other than that which has been previously stated, except in accordance with the provisions of Title 26, United States Code, Section 6103 and Title 26, C.F.R., Section 301.6103(I)(1).

The Court hereby ORDERS that the Mississippi State Tax Commission is authorized to disclose to the United States of America, by and through D. Michael Hurst, Jr., Assistant United States Attorney, Southern District of Mississippi, and any other person outside the investigative and prosecution team, the following information: tax returns, tax information, and any other information maintained by the Mississippi State Tax Commission, including but not limited to testimony by a representative of the Mississippi State Tax Commission regarding the previously-mentioned information, for the taxable periods of 1988 through 2008, in relation to Wiley Randolph Kuyrkendall, for use in the investigation, preparation, and presentation of this criminal prosecution as required by Applicant, including in pre-trial proceedings, trial, or during any other court hearing related thereto; and for such other relief as this Court deems necessary and just.

SO ORDERED AND ADJUDGED this the 18th day of August, 2009.

s/ Daniel P. Jordan III
UNITED STATES DISTRICT JUDGE